1	1	\ \	and Tan C	1077
	For Official Use Only	wage	and Tax S	statement [[8] [
ť			Type or print EMPLOYER'S name, address, ZIP code and Federal	Copy A For Internal Revenue Service Center
			identifying number.	Employer's State identifying number
21 🗌	Employee's social security 1 Federal income tax withheld number	2 Wages, tips, and other compensation	3 FICA employee withheld	tax 4 Total FICA wages
Name ▶	Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
Rame >		8 State or local tax with- held	9 State or local w	vages 10 State or locality
		11 State or local tax with- held	12 State or local w	vages 13 State or locality
		* See instructions on back of		
	Form W-2 See instructions on	Form W–3 and back of Cop	y D. Department	t of the Treasury—Internal Revenu e Service
:	For Official Use Only	Wage	and Tax S	Statement 1977
		<	Type or print EMPLOYER'S name, address, ZIP code and Federal	Copy A For Internal Revenue Service Center Employer's State identifying number
	Fortunal and the second		identifying number.	A Total FICA wages

	For Official Use Only	Wage	and Tax S	State	ement [1원] 7 7
		(Type or print EMPLOYER'S name, address, ZIP code and Federal	Re	opy A For Internal
		`	identifying number.	Employ	er's State identifying number
21 🖂	Employee's social security 1 Federal income tax withheld number	2 Wages, tips, and other compensation	3 FICA employee withheld	tax	4 Total FICA wages
	Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6 *		7 *
Name ▶		8 State or local tax with- held	9 State or local w	ages	10 State or locality
		11 State or local tax with- held	12 State or local w	ages	13 State or locality
		* See instructions on back of	f Copy D.		

Form W-2

See instructions on Form W-3 and back of Copy D.

Department of the Treasury-Internal Revenue Service

	For Official Use Only	Wage	and Tax S	tatement 1977
			Type or print EMPLOYER'S name, address, ZIP code and	Copy A For Internal Revenue Service Center
			Federal identifying number.	Employer's State identifying number
21 🗆	Employee's social security 1 Federal income tax withheld number	2 Wages, tips, and other compensation	3 FICA employee withheld	tax 4 Total FICA wages
	Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow)	5 Was employee covered by a qualified pension plan, etc.?	6 *	7 *
Name ▶		8 State or local tax with- held	9 State or local wa	ges 10 State or locality
		11 State or local tax with- held	12 State or local wa	ges 13 State or locality
	- W 2 See instructions on	* See instructions on back of		of the Treasury—Internal Revenue Service

			Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.	Cit Er emple	copy 1 For State, ty, or Local Tax Dept. mployee's copy and oyer's copy compared — er's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld	tax	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6		7
		8 State or local tax with- held	9 State or local w	ages	10 State or locality
		11 State or local tax with- held	12 State or local w	/ages	13 State or locality

Wage and Tax Statement Type or print EMPLOYER'S Copy 1 For State, City, or Local Tax Dept. name, address, Employee's copy and employer's copy compared ZIP code and Federal Employer's State identifying number identifying number. 2 Wages, tips, and other compensation 3 FICA employee tax withheld 4 Total FICA wages 1 Federal income tax withheld Employee's social security number Was employee covered by a qualified pension plan, etc.? Type or print Employee's name, address, and ZIP code below. 6 8 State or local tax with-held 10 State or locality 9 State or local wages 13 State or locality 11 State or local tax with-held 12 State or local wages

Wage and Tax Statement

Type or print EMPLOYER'S Copy 1 For State, City, or Local Tax Dept. name, address, Employee's copy and employer's copy compared ZIP code and Federal Employer's State identifying number identifying number. Employee's social security number 2 Wages, tips, and other compensation 3 FICA employee tax withheld 4 Total FICA wages 1 Federal income tax withheld 5 Was employee covered by a qualified pension plan, etc.? 6 Type or print Employee's name, address, and ZIP code below. 8 State or local tax with-held 9 State or local wages 10 State or locality 11 State or local tax with-held 13 State or locality 12 State or local wages

197

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying

Copy B To be filed with employee's FEDERAL tax return

Employer's State identifying number

		number.	
1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee tax withheld	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		6	7
	8 State or local tax with- held	9 State or local wages	10 State or locality
	11 State or local tax with- held	12 State or local wages	13 State or locality
		compensation 5 Was employee covered by a qualified pension plan, etc.? 8 State or local tax withheld	number. 1 Federal income tax withheld 2 Wages, tips, and other compensation 3 FICA employee tax withheld 4 withheld 5 Was employee covered by a qualified pension plan, etc.? 8 State or local tax withheld 11 State or local tax withheld 12 State or local wages

Form W-2

This information is being furnished to the Internal Revenue Service.

Department of the Treasury-Internal Revenue Service

Wage and Tax Statement

1977

Type or print
EMPLOYER'S
name, address,
ZIP code and
Federal
identifying

Copy B To be filed with employee's FEDERAL tax return

			Federal identifying number.	Employ	ver's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld	tax	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6		7
		8 State or local tax with- held	9 State or local w	vages	10 State or locality
		11 State or local tax with- held	12 State or local w	vages	13 State or locality

Form W_2

This information is being furnished to the Internal Revenue Service.

Department of the Treasury-Internal Revenue Service

Copy B To be

Wage and Tax Statement

Type or print

1977

EMPLOYER'S filed with employee's name, address, ZIP code and FEDERAL tax return Federal Employer's State identifying number identifying number. 3 FICA employee withheld 4 Total FICA wages 2 Wages, tips, and other compensation 1 Federal income tax withheld Employee's social security 5 Was employee covered by a qualified pension plan, etc.? 6 Type or print Employee's name, address, and ZIP code below. 8 State or local tax with-held 10 State or locality 9 State or local wages 11 State or local tax with-held 12 State or local wages 13 State or locality

The Tax Reform Act of 1976 extended the earned income credit through 1977. You may be eligible for a refundable credit of up to \$400. See the instructions for Form 1040 or Short Form 1040A for information on who must file a U.S. Income Tax Return and who is eligible to claim the Earned Income Credit.

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Type or print EMPLOYER'S name, address,

Copy C For employee's records

			ZIP code and	emproyee's records	
			Federal identifying number.	Employer's State identifying number	
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and oth- compensation	er 3 FICA employee withheld	tax 4 Total FiCA wages	
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?		7	
		8 State or local tax wit held	h- 9 State or local w	vages 10 State or locality	
		11 State or local tax wit held	h- 12 State or local w	vages 13 State or locality	

Form W-2

This information is being furnished to the Internal Revenue Service.

Department of the Treasury-Internal Revenue Service

		Wage	and Tax S	itatement [197]
		<	Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.	Copy C For employee's records Employer's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld	tax 4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6	7
		8 State or local tax with- held	9 State or local w	ages 10 State or locality
		11 State or local tax with- held	12 State or local w	ages 13 State or locality
W_2 This is	nformation is being furnished to	the Internal Payonus Sanis	O Department	t of the Treasury—Internal Revenue Servi

Form W-2

This information is being furnished to the Internal Revenue Service.

Wage and Tax Statement Type or print Copy C For EMPLOYER'S name, address, employee's records ZIP code and Federal Employer's State identifying number identifying number. 2 Wages, tips, and other compensation 3 FICA employee withheld Employee's social security 1 Federal income tax withheld 4 Total FICA wages number 5 Was employee covered by a qualified pension plan, etc.? Type or print Employee's name, address, and ZIP code below. 8 State or local tax with-held 10 State or locality 9 State or local wages 11 State or local tax with-held 12 State or local wages 13 State or locality

Notice to Employee:

You must file Copy B of this Form W-2 with your Federal income tax return for 1977. If applicable, file Copy 2 with your State or local income tax return for 1977. If your social security number, name, or address is incorrectly shown, please correct Copies B, C, and 2, and notify your employer.

If you have non-wage income of more than \$500 and will owe \$100 or more of tax, you will be liable for filing Form 1040ES, Declaration of Estimated Tax for Individuals, and paying the tax in installments during the year.

1. Wages Subject to Social Security (FICA) Taxes.—
If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the

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1. Wages Subject to Social Security (FICA) Taxes.—
If your wages are subject to FICA taxes and there is no entry in box 4, then box 4 is either (a) the same as the

amount shown in box 2, or (b) the maximum amount subject to FICA taxes.

- 2. Credit for FICA Tax.—If more than the maximum FICA (social security and hospital insurance) employee tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax was withheld during 1977 because you received wages from more than one employer, claim the excess as a credit against your Federal income tax. (See your Federal income tax return instructions.) The social security (FICA) rate of 5.85% includes 0.90% for hospital insurance benefits and 4.95% for old-age, survivors', and disability insurance.
- 3. Box 5.—If you were covered by a government employee plan, qualified pension or profit-sharing retirement plan, or a tax sheltered annuity plan, "YES" will be entered in box 5. Otherwise, "NO" will be entered in box 5. Armed forces reservists, national guardsmen, or volunteer firefighters, see Form 5329.

amount shown in box 2, or (b) the maximum amount subject to FICA taxes.

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Wage and Tax Statement

2		<	Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.	Copy 2 To be filed with employee's State, City, or Local income Tax Return Employee's copy and employer's copy compared Employer's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld	tax 4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6	7
		8 State or local tax with- held	9 State or local w	vages 10 State or locality
		11 State or local tax with- held	12 State or local w	vages 13 State or locality

Wage and Tax Statement

▲ Type or print

Copy 2 To be filed

			name, address, ZIP code and em	r Local Income Tax Return Employee's copy and ployer's copy compared ployer's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee ta withheld	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6	7
		8 State or local tax with- held	9 State or local wage	s 10 State or locality
		11 State or local tax with- held	12 State or local wage	s 13 State or locality

Wage and Tax Statement Copy 2 To be filed

		<	EMPLOYER'S name, address, ZIP code and Federal identifying number.	or l Er empl	n employee's State, City, Local Income Tax Return, mployee's copy and oyer's copy compared rer's State identifying number
Employee's social security number	1 Federal income tax withheld	2 Wages, tips, and other compensation	3 FICA employee withheld	tax	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?	6		7
		8 State or local tax with- held	9 State or local v	vages	10 State or locality
		11 State or local tax with- held	12 State or local v	vages	13 State or locality

Type or print
EMPLOYER'S
name, address,
ZIP code and
Federal
identifying

Copy D For employer

Employer's State identifying number

		nun	mber.	
Employee's social security number	1 Federal income tax withheld		ICA employee tax ithheld	4 Total FICA wages
Type or print Employee's name, address, and ZIP code below.		5 Was employee covered by a qualified pension plan, etc.?		7
		8 State or local tax with- 9 St	tate or local wages	10 State or locality
		11 State or local tax withheld 12 St	tate or local wages	13 State or locality

Form W-2

Department of the Treasury-Internal Revenue Service

Wage and Tax Statement Type or print Copy D EMPLOYER'S name, address, For employer ZIP code and Federal Employer's State identifying number identifying number. Employee's social security number 2 Wages, tips, and other compensation 3 FICA employee withheld 4 Total FICA wages 1 Federal income tax withheld 5 Was employee covered by a qualified pension plan, etc.? 6 Type or print Employee's name, address, and ZIP code below. 8 State or local tax with-9 State or local wages 10 State or locality 11 State or local tax with-held 12 State or local wages 13 State or locality

Form W-2

Department of the Treasury-Internal Revenue Service

Wage and Tax Statement Type or print EMPLOYER'S Copy D name, address, For employer ZIP code and Federal Employer's State identifying number identifying number. 2 Wages, tips, and other compensation 3 FICA employee withheld 4 Total FICA wages 1 Federal income tax withheld Employee's social security number 5 Was employee covered by a qualified pension plan, etc.? Type or print Employee's name, address, and ZIP code below. 8 State or local tax with-held 9 State or local wages 10 State or locality 11 State or local tax with-12 State or local wages 13 State or locality

Instructions for Preparing Form W-2

This 6-part wage and tax statement is acceptable in most States, but if you are in doubt, ask your appropriate State or local official about its acceptability.

Prepare this form for each employee:

- (a) from whom you have withheld income tax or social security tax during the year, or
- (b) from whom you would have withheld income tax for any payroll period during the year if the employee had claimed no more than one withholding allowance, or
- (c) to whom you paid \$600 or more during the year, or
- (d) to whom you paid remuneration (which is includible in your employee's gross income) for services, including the cash value of such remuneration paid in any medium other than cash. This applies if you are engaged in a trade or business and the employee is covered by a deferred compensation plan described in section 404 of the Internal Revenue Code (whether or not such plan is "qualified").

Give Copies B, C, and 2 to the employee either (a) on or before January 31, 1978, if the employee is in your employ at the close of the year,

or (b) within 30 days after the last wage payment, if employment ends before the close of the year. Forward Copy A to the Internal Revenue Service Center on or before February 28, 1978. (For further information, see Forms 941, 942, W-3, or Circular E. Farmers, see Circular A.)

Fill in your identification number, name, and address; the employee's social security number, name, and address; and the following information, as applicable:

Box 1.—Federal income tax withheld.

- Box 2. Wages, tips, and other compensation.—The sum of wages paid (including non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions.
- Box 3. FICA employee tax withheid.—Total, if any, FICA employee tax (not employer tax) withheld. If there was an adjustment in 1977 to correct the FICA taxes for a prior year, see Form W-3.
- Box 4. Total FICA wages.—Total wages paid and tips reported (before payroll deductions) subject to FICA. Non-cash remuneration is considered wages. You need not make a FICA wage

entry if (1) FICA wages equal the amount shown in box 2, or (2) FICA wages are the maximum subject to FICA tax, and total wages for income tax withholding purposes exceed that maximum.

Box 5.—Complete for your plan only. If employee was an active participant in a government plan, a qualified plan, or a tax sheltered annut plan, enter "Yes." Otherwise, enter "No." For reservists, guardsmen, or volunteer firefighters, see Form W--3.

Boxes 6 and 7.—Complete boxes 6 and/or 7 if the following applies:

- (a) If there was uncollected employee FICA tax on tips.—See Circular E for instructions.
- (b) If group-term life insurance you provided for your employee exceeds \$50,000 of coverage, enter the cost of the coverage exceeding \$50,000. This cost must also be included in the box 2 total of wages, tips, and other compensation.
- If (a) or (b) does not apply, you may show any other information that you want to furnish to your employee.

Any entry made in these boxes must be clearly identified on all copies.

If this is a corrected form, check the box in the left margin and type the words CORRECTED RETURN in all caps directly above the title "Wage and Tax Statement."

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Fill in your identification number, name, and address; the employee's social security number, name, and address; and the following information, as applicable:

Box 1.--Federal income tax withheld.

- Box 2. Wages, tips, and other compensation.—The sum of wages paid (including non-cash remuneration), tips reported, and all other compensation (amounts includible in the employee's gross income but not subject to Federal income tax withholding). The amount in box 2 is before any payroll deductions.
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Box 1 .- Federal income tax withheld.

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